WHAT IS CLAIMED IS:

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1. A sinking seat for a vehicle, comprising:

front mounting part composed of catch legs, each catch leg having a catch encompassing and being coupled to a striker for supporting the lower side of a cushion of the seat;

rear mounting part having grooved legs, each grooved leg having a coupling groove into which a striker is inserted; and

a rear leg including an upper part integrally coupled to said grooved leg and an lower part rotatably coupled to the upper part.

- 10 2. The seat in claim 1, wherein the coupling groove is opened toward the front of said sinking seat and perpendicular to said rear leg and is formed by an elastomer component and a rubber component.
- 3. The seat in claim 1, wherein a coupling part between the upper part and the lower part of said rear leg is respectively composed of a channel having a "U" shaped cross-section such that the lower part is inserted into an inner side of the upper part, and is disposed with a rotating pin which functions as a rotating axle of the lower part in relation to the upper part by penetrating an upper side of an overlapped part between the upper part and the lower part, and the rotating pin is mounted thereunder with a guide pin for passing through the upper part and the lower part, and a guide groove is formed at the upper part so as to be rotated relative to said rotating pin.